

**THE EFFECT ON IMPLEMENTATION OF PUBLIC ACCOUNTANT  
PROFESSIONS ACT ON THE INTEREST OF STUDENTS BEING  
PUBLIC ACCOUNTANTS  
(CASE STUDY IN PAKUAN UNIVERSITY)**

**May Mulyaningsih**

Department of Accounting, Faculty of Economics, Pakuan University, Bogor  
Email: *my\_mlys@yahoo.com*

**ABSTRACT**

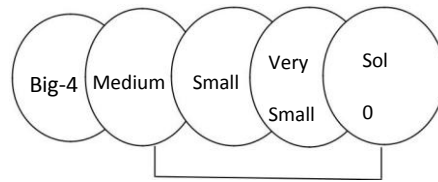
*This research examines perception, motivation, and attitude on public accountant influenced the interest of undergraduate accounting students toward the profession in Indonesia due to Act No. 5 Year 2011 about Public Accountant. Population in this research are undergraduate accounting students who are taking Auditing II subject in Pakuan University (358 students). Total sample student determined by using Slovin Formula with 4% significant error level (228 students). Qualitatif data type that used in this research is primary data which is collected using survey method by distributing the questioner. Independent variables (perception, motivation, and attitude) also dependent variabel (interest) which are interval scale are measured using Likert scale. The validity test with Product Moment correlation formula and the realibility test with Spearman Brown formula are used for examining data quality. The classic assumption tests which are consist of normality test, multicolinearity test, and heteroscedastisity test are used for testing all hypothesis. Hypothesis also tested by using regression with double regression analysis equation. Results show that perception and motivation on public accountant partially, influenced the interest of undergraduate accounting students in Pakuan University toward public accountant. While attitude on public accountant partially, not influenced the interest of undergraduate accounting students in Pakuan University toward public accountant.*

*Key Words: Perception, Motivation, Attitude, Interest, Public Accountant, Act No. 5 Year 2011 aboutPublic Accountant*

**1. INTRODUCTION**

The Accountant and Assessment Services Assembly Center/ Pusat Pembinaan Akuntan dan Jasa Penilai (PPAJP) divides auditors in Indonesia into two groups based on Public Accountant Firm/ Kantor Akuntan Publik (KAP) size which are Big-4 and Non Big-4. In Figure 1 it is seen that

KAP Non Big-4 can be broken down into four groups which are medium, small, very small and solo. The grouping of the five KAPs can be seen among others from the number of employees, the capacity to receive auditee, and the amount of audit services fees received (Mulyaningsih, 2016).



*Non Big-4*

Source: PPAJP processed, 2012.

Figure 1. Market Structure of Audit Services in Indonesia Year 2012

In 2011 there were 1,100 public accountant in Indonesia and 408 KAP (PPAJP processed, 2012), so the ratio of the registered public accountant to KAP number is  $1,100 : 408 = 3$  (rounded). This condition indicates that the public accountant registered is still lacking with each KAP in Indonesia

(Mulyaningsih, 2016). Figure 2 shows the younger the registered public accountant age group also the fewer. This shows the existence crisis of limited registered accountant public in Indonesia that especially working in KAP (Mulyaningsih, 2016)

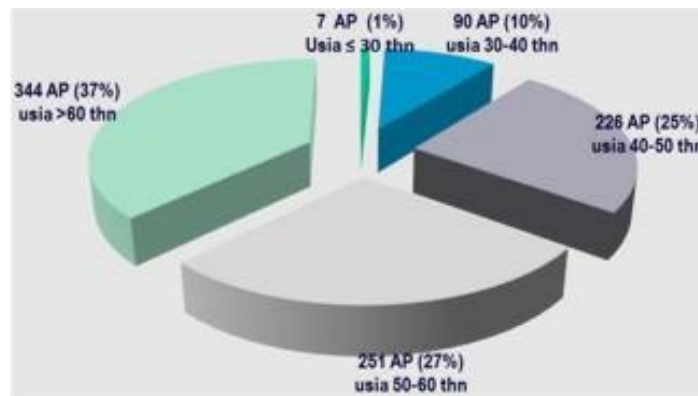
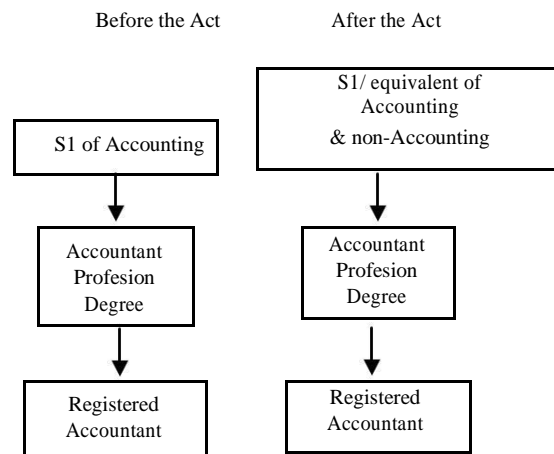


Figure 2. Age Structure of Registered Public Accountant in Public Accountant Firm in Indonesia Year 2012

Source: PPAJP, 2012



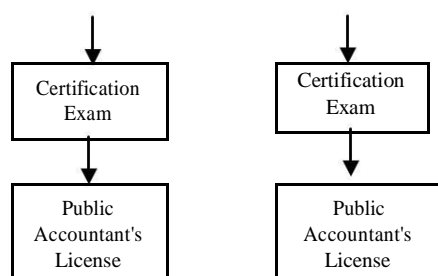


Figure 3. The Process of Becoming Public Accountant Before and After Act No. 5 Year 2011 About Public Accountant  
Source: PPAJP processed, 2012

Student interest as public accountant candidate in Indonesia is expected to increase with the implementation regulation on public accountant profession that is Act No. 5 Year 2011 on Public Accountant and Act No. 34 of Year 1954 on The Use of Public Accountant Degree. Figure 3 explains before the existence of Act No. 5 Year 2011 only undergraduate accounting graduates are eligible to become registered public accountant, whereas after the existence of this Act, graduates of non-undergraduate accounting is also entitled being registered public accountant (Mulyaningsih, 2016).

### 1.1. Problem Formulation

1. Does perception of public accountant profession affect the interest of undergraduate accounting student being public accountant?
2. Does motivation of public accountant profession affect the interest of undergraduate accounting student being public accountant?
3. Does attitude of public accountant profession affect the interest of undergraduate accounting student being public accountant?

### 1.2. Research Purposes

1. Knowing whether perception of public accountant profession affect

the interest of undergraduate accounting students being public accountant.

2. Knowing whether motivation of public accountant profession affect the interest of undergraduate accounting students being public accountant.
3. Knowing whether attitude of public accountant profession affect the interest of undergraduate accounting students being public accountant.

## 2. LITERATURE REVIEW

Perception is a cognitive process that a person uses to interpret and understand the world around him (Bawono et al., 2006). Motivation is an individual's need to behave in a certain way that causes people to have several ordinances to achieve organizational goals (Hellriegel et al., 2001 in Subramaniam and Ramachandran, 2012).

Attitude is the result of behavior that can changed the quality of an environment (Bosco et al., 2007 in Koumbiadis and Okpara, 2008). Interests are an interest in something without coercion arising from participation, knowledge and custom (Slameto, 2001 in Mahmud, 2008).

### 2.1. Previous research

Table 1. Previous research

VARIABLE	REFERENCE
Perseption	Bawono, et. Al (2006); Yulianti and Fitriyani (2006); Fitriany and Yulianti (2007); Aditya (2010); Ranie And Rizal (2012); Mustapha And Hassan (2012); Pekdemir, et. al (2013)
Motivation	Miller, et. al (1998); Kunartinah and Widiatmoko (2003); Sugahara And Boland (2006); Suyatmin, et. al (2008); Setyawardani (2009); Kurnia (2009); Subramaniam And Ramachandran (2012)
Attitude	Sugahara And Boland (2006); Steenkamp and Wielligh (2011); Byrne, et. al. (2012)
Interest	Widiastuti And Suryaningsum (2005); Suranta And Syafiqurrahman (2006); Lisnasari And Fitriany (2008); Mahmud (2008); Linda and Muda (2011)

Source: Research Result, 2018 (processed).

## 2.2. Research Framework

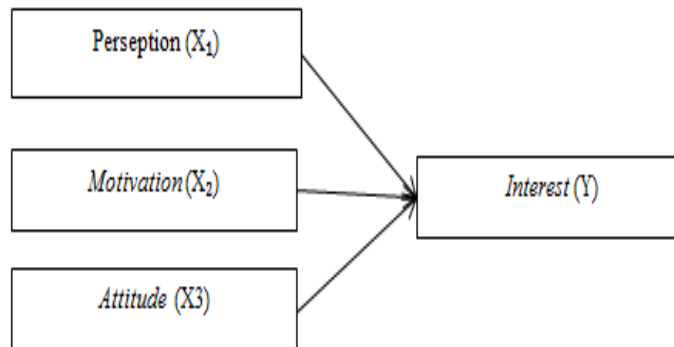


Figure 4. Constellation of Thought

## 2.3. Hypothesis

- H1: Perception of public accountant profession affect the interest of undergraduate accounting students being public accountant.
- H2: Motivation of public accountant profession affect the interest of undergraduate accounting students being public accountant.

H3: Attitude of public accountant profession affect the interest of undergraduate accounting students being public accountant.

## 3. RESEARCH METHODOLOGY

This research uses the type of hypothesis test research by research method of causal relationship. Objects in

this research are perception, motivation, and attitude as independent variables and interest as a dependent variable. The purpose of this research was to examine the influence of perception, motivation, and attitude toward interest by using statistical method of multiple regression analysis.

**3.1. Population and Sampling Techniques**

Population in this research is undergraduate accounting student who is taking Audit II course, that is student of 5<sup>th</sup> semester at Pakuan University (358 students). The sampling technique was conducted by non-probability sample selection method that is purposive

sampling and judgment sampling. The number of student samples (228 students) was determined by applying the Slovin Formula (Umar, 2004).

**3.2. Data Collection Techniques and Measurement of Research Variables**

The type of qualitative data used is primary data. Data collection techniques used survey methods through the distribution of questionnaires to Pakuan University within 1 week. The independent variables (perception, motivation, attitude) and the dependent variable (interest) which are the interval scale are measured using Likert Scale (Indriantoro and Supomo, 2002) with a score of 1 to 5.

Table 2. Variable Operationalization

VARIABLE	INDICATOR	SCALE
Perception	Perceptions of the auditor profession, perceptions of a wide career paths in The auditor profession, perceptions of continuous learning/ knowledge	Interval
Motivation	Motivation to be an auditor, motivation for a wide career path in The auditor profession, motivation for continuous learning/ knowledge	Interval
Attitude	Attitude over professional profession, Attitude over a wide career path in The auditor	Interval

	profession	
Interest	Interest in information on Act No. 5 Year 2011 on Public Accountant, Interest in the profession of Public accountants in Indonesia	Interval

Source: Research Result, 2018 (processed)

### 3.3. Data analysis method

Testing the data quality on qualitative data used in this research are using the validity test and reliability test, which the calculation of the test is performed using the Microsoft Excel 2010 software. Validity test using Product Moment Correlation formula (Singarimbun, 1995), while the reliability test using Spearman Brown formula (Prayitno, 2010).

### 3.4. Hypothesis testing

To test the hypothesis criteria accepted or rejected, then tested using the classical assumption consisting of four tests of normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. Normality test is performed by looking at normal probability plot chart (Prayitno, 2010). Multicollinearity test is performed by looking at the Value of Inflation Factor (VIF), (Prayitno, 2010). Heteroskedasticity test was performed using Spearman's rho test (Prayitno, 2010).

After the data believed to be valid and reliable then tested the hypothesis that has been formulated. This research uses regression test as hypothesis test by using multiple regression analysis equation (Sugiyono, 2003).

## 4. RESULT AND DISCUSSION

Based on student data from accounting undergraduate department at Pakuan University, respondents of the population are 358 students. By using Slovin formula was obtained sample of 228 respondents. Questionnaires were distributed to all the samples (100%).

### 4.1. Results of Data Processing

Test validity using Product Moment Correlation formula. Instrument items are considered valid if the correlation coefficient  $> 0.3$  (Singarimbun, 1995). From the results of validity testing in Table 3, Table 4, Table 5, and Table 6 it is proven that all questionnaire statements are valid because  $r > 0.3$  for all statement item.

Table 3. Validity Test Results for Perception Statement Item

STATEMENT ITEM	R	EXPLANATION
A. Perceptions of the auditor profession		
1	0,585	Valid
2	0,619	Valid
3	0,643	Valid
4	0,641	Valid

B. Perceptions of a wide career paths in the auditor profession

1	0,643	Valid
2	0,707	Valid
3	0,342	Valid

C. Perceptions of continuous learning/  
knowledge

1	0,416	Valid
2	0,484	Valid
3	0,439	Valid
4	0,416	Valid

Source: Research Result, 2018 (processed).

Table 4. Validity Test Results for Motivation Statement Item

STATEMENT ITEM	R	EXPLANATION
A. Motivation to be an auditor		
1	0,473	Valid
2	0,548	Valid
3	0,582	Valid
4	0,577	Valid

B. Motivation for a wide career path in the auditor profession

1	0,420	Valid
2	0,559	Valid
3	0,553	Valid
4	0,449	Valid

C. Motivation for continuous learning/  
Knowledge

1	0,541	Valid
2	0,547	Valid
3	0,503	Valid
4	0,477	Valid
5	0,405	Valid

Source: Research Result, 2018 (processed).

Table 5. Validity Test Results for Attitude Statement Item

STATEMENT ITEM	R	EXPLANATION
A. Attitude over professional profession		
1	0,649	Valid
2	0,721	Valid
3	0,739	Valid

4	0,715	Valid
5	0,749	Valid
<b>B. Attitude over a wide career path in the auditor Profession</b>		
1	0,535	Valid
2	0,694	Valid
3	0,529	Valid
4	0,540	Valid

Source: Research Result, 2018 (processed).

Table 6. Validity Test Results for Interest Statement Item

STATEMENT ITEM	R	EXPLANATION
-------------------	---	-------------

A. Interest in information on Act No. 5 Year 2011 on Public Accountant

1	0,305	Valid
2	0,304	Valid

B. Interest in the profession of public accountants in Indonesia

1	0,560	Valid
2	0,722	Valid
3	0,583	Valid
4	0,658	Valid
5	0,583	Valid
6	0,575	Valid
7	0,632	Valid

Source: Research Result, 2018 (processed).

While the reliability test using Spearman Brown formula. The reliability coefficient value is considered to be quite good when  $r_{11} > 0.7$  and is considered good when  $r_{11} > 0.8$

(Prayitno, 2010). From the results of the reliability test in Table 7, it is proven that all the questionnaire statements are reliable because  $r_{11} > 0.7$  for all variable.

Table 7. Reliability Test Results

VARIABEL	ANGKA r	KETERANGAN
Persepsi	0,878	Reliabel
Motivasi	0,896	Reliabel
Sikap	0,877	Reliabel
Minat	0,779	Reliabel

Source: Research Result, 2018 (processed).



To test the hypothesis criteria accepted or rejected, then tested the classical assumption consisting of three tests which are normality test, multicollinearity test, and heteroscedasticity test through SPSS version 21 (Herdiyana and Adrian,

2014). Normality test with chartanalysis performed using normal probability plot (Prayitno, 2010). The charts in Figure 5, Figure 6, Figure 7, and Figure 8 show that the points spread around the line and follow the diagonal line, so that the residual value is normal.

Figure 5. Normal Probability Plot of Perception  
Source: Research Result, 2018 (processed)

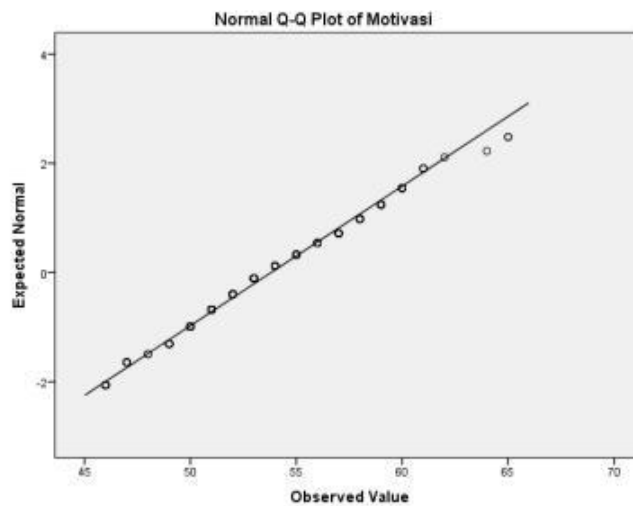


Figure 6. Normal Probability Plot of Motivation  
Source: Research Result, 2018 (processed).

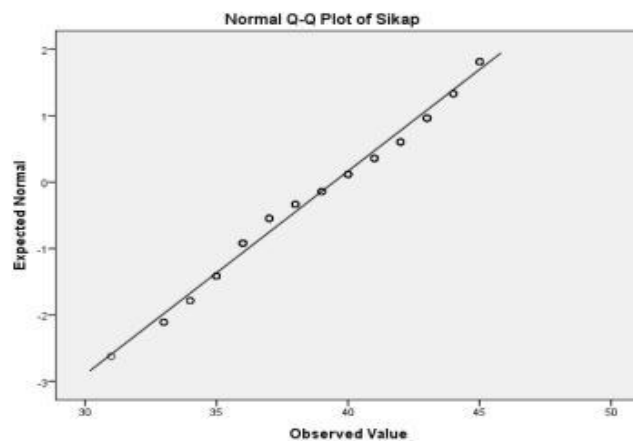


Figure 7. Normal Probability Plot of Attitude  
Source: Research Result, 2018 (processed)

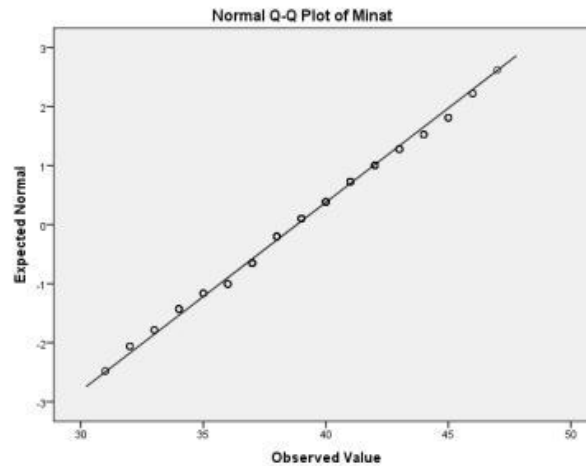


Figure 8. Normal Probability Plot of Interest  
Source: Research Result, 2018 (processed).

Multicollinearity test is performed by looking at the Value of Inflation Factor (VIF) (Prayitno, 2010). A variable is said not to have multicollinearity with other independent variables if the value of  $VIF < 5$ . Based on the results of multicollinearity test with SPSS version

21 can be stated that in the regression model did not found any problem of multicollinearity. In Table 8 it is seen that VIF perception 1,574, VIF motivation 1,954, and VIF attitude 1,500 where VIF value of each variable  $< 5$

Table 8. Multicollinearity Test Results  
**Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	16.251	2.782			
Perception	.200	.061	.238	.635	1.574
Motivation	.241	.065	.302	.512	1.954
Attitude	.017	.068	.017	.667	1.500

Source: Research Result, 2018 (processed)

Heteroskedasticity test was performed using Spearman's rho test (Prayitno, 2010), which correlated the unstandardized residual with each independent variable. For met the regression requirements, then the value of correlation significance should be  $> 0.05$ , meaning that there is no correlation between residual value with the value of each independent variable.

Based on the results of heteroscedasticity test with SPSS version 21 in Table 9, it can be stated that in the regression model no

heteroscedasticity problem was found because all correlation significance  $> 0.05$ .

		Persepsi	Motivasi	Sikap	Unstandar dized Residual
Persepsi	Pearson Correlation	1	.599**	.406**	.000
	Sig. (2-tailed)		.000	.000	1.000
	N	228	228	228	228
Motivasi	Pearson Correlation	.599**	1	.572**	.000
	Sig. (2-tailed)	.000		.000	1.000
	N	228	228	228	228
Sikap	Pearson Correlation	.406**	.572**	1	.000
	Sig. (2-tailed)	.000	.000		1.000
	N	228	228	228	228
Unstandar dized Residual	Pearson Correlation	.000	.000	.000	1
	Sig. (2-tailed)	1.000	1.000	1.000	
	N	228	228	228	228

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Research Result, 2018 (processed).

After the data is believed valid and reliable then tested the hypothesis that has been formulated:

H1: Perception of public accountant profession affect the interest of undergraduate accounting students being public accountant.

H2: Motivation of public accountant profession affect the interest of

undergraduate accounting students being public accountant.

H3: Attitude of public accountant profession affect the interest of undergraduate accounting students being public accountant.

Table 11. F Test Results  
ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	542.512	3	180.837	24.058	.000
Residual	1683.751	224	7.517		
Total	2226.263	227			

Source: Research Result, 2018 (processed).

Based on the results of regression processing with SPSS version 21 as

seen in Table 11, the results obtained that the regression equation is:

$$\text{Interest} = 16,251 + 0,200 \text{ Perception} + 0,241 \text{ Motivation} + 0,017 \text{ Attitude}$$

This means that perception affects interest positively by 0,200 times, motivation influences interest positively by 0,241 times, and attitude influence interest positively by 0,017 times. In addition, the constant affects the interest positively by 16,251 times if the perception and motivation are absent (zero).

When viewed partially then the perception and motivation has a

significant influence on interest. While attitude has no significant influence on interest. This is proven based on testing with t test shown in Table 12. Perception significance value of 0.001 is < 0.05, which means that perception has a significant influence on interest. The value of motivation significance of 0.000 is < 0.05 which means motivation has a significant influence on interest. The value of attitude significance of 0.807 is > 0.05 which means that motivation has no significant influence on interest.

Table 12. t Test Results  
**Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	(Constant)	16.251	2.782		
Perception	.200	.061	.238	3.270	.001
Motivation	.241	.065	.302	3.714	.000
Attitude	.017	.068	.017	.245	.807

Source: Research Result, 2018 (processed).

## 5. CONCLUSIONS

This research was conducted to determine whether perception, motivation and attitude on the public accountant profession affect the interest of Pakuan University's undergraduate Accounting students being public accountant in Indonesia related to Act No. 5 Year 2011 on Public Accountant. Partially, both perception and motivation on the public accountant profession affect the interest of Pakuan University's undergraduate Accounting students being public accountant in Indonesia. While the attitude on the public accountant profession does not affect the interest of Pakuan University's undergraduate accounting

students being public accountant in Indonesia.

### 5.1. Benefits of research

For academics, the results of this research are expected to help the education world to improve the quality of professional accountants so as to provide added value for the profession. Undergraduate program is advised to reproduce subjects relevant to the career world and audit practices that are adequate so that graduates of undergraduate accounting students can enter the career world easily. For practitioners, the results of this research are expected to help the government and the public accountant

profession in order to handle the possibility crisis of limited public accountant. The government is advised to support the establishment of a small public accountant firm and monitoring its progress as employer for graduates of undergraduate. This research is expected to provide the basis for further research by trying other independent variables that are suspected to affect interest. As well as the addition of respondents from both geographic and demographic side as samples in other universities. The sample expansion also includes postgraduate students. Related to Act No. 5 Year 2011 on Public Accountants that non-accounting undergraduate students can become public accountant, it is not available in this research so that it can be a focus for further research.

## **5.2. Limitations of Research**

This research has two limitations. This study only examines three independent variables that suspected affect the interests of perception, motivation, and attitude. In addition, the respondents who were sampled in this study were limited to undergraduate accounting students of Pakuan University who were taking Audit II courses.

## **REFERENCES**

- Aditya, E. M. (2010). Perbedaan Persepsi Antara Mahasiswa Senior dan Junior Mengenai Profesi Akuntan Pada Program S1 Reguler dan S1 Transfer PTS X. *Fokus Ekonomi*, 5(2): 95-103.
- Bawono, I. R.; M. Novelsyah; dan A. Lutfia. (2006). Persepsi Mahasiswa Jurusan Akuntansi Reguler dan Non Reguler Tentang Pendidikan Profesi Akuntansi. *JAAI*, 10(2):185-193.
- Fitriany dan Yulianti. (2007, Juli). Perbedaan Persepsi Antara Mahasiswa Senior dan Junior Mengenai Profesi Akuntan Pada Program S1 Reguler, S1 Ekstensi dan Program Diploma 3". *Simposium Nasional Akuntansi X*, Unhas Makassar, Indonesia.
- Herdiana & Adrian, F. (2014). *Memahami Analisis Statistik Dengan SPSS*. Bogor: Paspas Pres.
- Indriantoro, N., & B. Supomo. (2002). *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen*, Edisi ke-1. Yogyakarta: BPFE Yogyakarta.
- Kunartinah, & J. Widiatmoko. (2003). Perilaku Mahasiswa Akuntansi di STIE Stikubank Semarang dan Faktor-faktor Yang Mempengaruhi Pemilihan Karir Sebagai Akuntan Publik. *Jurnal Bisnis dan Ekonomi*: 1-19.
- Kurnia. (2009). Perbedaan Persepsi Tentang Karier di Kantor Akuntan Publik Antara Mahasiswa dan Staf Kantor Akuntan Publik. *Ekuitas*, 13(2): 199-218.
- Linda, & I. Muda. (2011). Pengaruh Pengetahuan Akuntansi dan Motivasi Terhadap Minat Mahasiswa Akuntansi Perguruan Tinggi Negeri dan Swasta di Propinsi Nangroe Aceh Darussalam Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk). *Jurnal Keuangan & Bisnis*, 3(2): 133-143.
- Lisnasari, & Fitriany. (2008, November). Faktor-faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk). Studi Empiris di Universitas Indonesia. *The 2<sup>nd</sup> Accounting Conference 1<sup>st</sup> Doctoral Colloquium, and Accounting Workshop*. Depok, Indonesia.
- Machfoedz, M. (1998). Survey Minat Mahasiswa Untuk Mengikuti Ujian Sertifikasi Akuntan Publik

- (USAP). *Jurnal Ekonomi dan Bisnis Indonesia*, 3(4): 110-124.
- Mahmud, A. (2008). Pengaruh Motivasi Terhadap Minat Mahasiswa Untuk Mengikuti Pendidikan Profesi Akuntan. *Jurnal Pendidikan Ekonomi*, 3(1): 21-44.
- Miller, J; J. Bligh; I. Stanley; & A. Al Shehri. (1998). Motivation and Continuation of Professional Development. *British Journal of General Practice*, 1429-1432.
- Mulyaningsih, M. (2016). Pengaruh Penerapan Undang-undang Profesi Akuntan Publik Terhadap Minat Mahasiswa Menjadi Akuntan Publik (Studi Kasus di Universitas Indonesia dan Universitas Trisakti). *JIAFE*, 2(2): 28-38.
- Mustapha, M. & M. H., Abu Hassan. (2012). Accounting Students' Perception on Pursuing Professional Examination. *International Journal of Education*, 4(4): 1-15.
- Pekdemir, I.; R. Pekdemir; & Y. Sen. (2013). A Comparative Study on The Business School Students' Perceptions on The Professional Accountancy of Turkey. *Accounting and Management Information Systems*, 12(1): 39-60.
- Prayitno, D. (2010). *Paham Analisa Statistik Data dengan SPSS*. Jakarta: Mediakom.
- Ranie, Z. A., & M. Rizal. (2012). Persepsi Mahasiswa Akuntansi Mengenai Lingkungan Kerja Auditor Terhadap Pilihan Karirnya Sebagai Auditor (Studi Empiris Pada Mahasiswa Akuntansi Pada Perguruan Tinggi di Sumut). *Jurnal Ilmiah Pendidikan Tinggi*, 5(3): 123-134.
- Setyawardani, L. (2009). Persepsi Mahasiswa Senior dan Junior Terhadap Profesi Akuntan. *Ekuitas*, 13(1): 82-100.
- Singarimbun, M. (1995). *Metodologi Penelitian Survei*. Jakarta: PT Pustaka.
- Subramaniam, R., & J. Ramachandran. (2012). An Empirical Study on The Choice of Accounting and Auditing As A Career, An Evidence From Malaysia. *South East Asian Journal of Contemporary Business, Economics and Law*, 1: 92-100.
- Sugahara, S. & G. Boland. (2006). Perceptions of The Certified Public Accountants by Accounting and Non-Accounting Tertiary Students In Japan. *Asian Review of Accounting*, 14(1): 149-167.
- Sugiyono. (2003). *Statistika Untuk Penelitian*. Bandung: CV Alfabeta.
- Suranta, S., & M. Syafiqurrahman. (2006). Pengaruh Motivasi Terhadap Minat Mahasiswa Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk) di Karesidenan Surakarta. *Empirika*, 1(1): 111-116.
- Suyatmin; M. A. Aris; & Wahyono. (2008). Persepsi Mahasiswa Akuntansi Terhadap Lingkungan Kerja Akuntan Publik. *Jurnal Akuntansi dan Keuangan*, 7(2): 131-143.
- Widiastuti, S. W. & S. Suryaningsum. (2005). Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk). *Jurnal Akuntansi & Manajemen*, 16(1): 67-77.
- Yulianti, & Fitriyani. (2006). Persepsi Mahasiswa Akuntansi Mengenai Profesionalisme Akuntan. *Economic Business & Accounting Review (EBAR)*, Edisi II, 134-144